

House Study Bill 54

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
REBUILD IOWA AND DISASTER
RECOVERY BILL BY
CHAIRPERSON SCHUELLER)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the imposition of a local option sales tax
2 after a disaster and providing an effective date.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4 TLSB 1746YC 83
5 tm/sc/5

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1 1 Section 1. A city or unincorporated area located in a
1 2 county in which the president of the United States declared a
1 3 disaster to exist at any time during 2008 may impose a local
1 4 option sales tax pursuant to chapter 423B using the procedure
1 5 provided in this section. A city or unincorporated area where
1 6 a local option sales tax is imposed pursuant to chapter 423B
1 7 on the effective date of this Act is prohibited from using
1 8 this section. The provisions of chapter 423B shall apply to
1 9 the imposition of a local option sales tax pursuant to this
1 10 section with the following exceptions:

1 11 1. Notwithstanding section 423B.1, subsection 4, the
1 12 question of the imposition of a local sales and services tax
1 13 shall be submitted to the registered voters of a city or to
1 14 the unincorporated areas of the county upon receipt by the
1 15 county commissioner of elections of a motion requesting such
1 16 submission, adopted by the governing body of a city located
1 17 within the county, or of the county for the unincorporated
1 18 areas of the county. Upon adoption of a motion, the governing
1 19 body of the city, or county for the unincorporated areas,
1 20 shall submit the motion to the county commissioner of
1 21 elections. A motion must be received by the county
1 22 commissioner of elections by February 3, 2009. The county
1 23 commissioner of elections shall keep a file on all the motions
1 24 received and, by February 8, 2009, or as soon as practicable
1 25 thereafter, shall publish notice of the ballot proposition
1 26 concerning the imposition of the local sales and services tax.

1 27 2. Notwithstanding section 423B.1, subsection 5, and
1 28 pursuant to section 39.2, subsection 4, paragraph "a", the
1 29 question of the imposition of a local sales and services tax
1 30 shall be submitted at an election held on March 3, 2009.

1 31 3. Notwithstanding section 423B.1, subsection 5, and
1 32 section 423B.6, subsection 1, paragraph "a", the imposition
1 33 date for a local option sales tax approved at an election held
1 34 pursuant to subsection 2 shall be April 1, 2009.

1 35 4. Notwithstanding section 423B.7, subsection 4, for a
2 1 local option sales tax imposed pursuant to this section of
2 2 this Act, the three-year period referenced in section 423B.7,
2 3 subsection 4, shall be the three-year period beginning July 1,
2 4 2004, and ending June 30, 2007.

2 5 Sec. 2. EFFECTIVE DATE. This Act, being deemed of
2 6 immediate importance, takes effect upon enactment.

EXPLANATION

2 8 This bill allows a city or unincorporated area located in a
2 9 county in which the president of the United States declared a
2 10 disaster to exist at any time during 2008 to impose a local
2 11 option sales tax pursuant to Code chapter 423B using an
2 12 expedited procedure. A city or unincorporated area where a
2 13 local option sales tax is already imposed pursuant to Code
2 14 chapter 423B on the effective date of the bill is prohibited
2 15 from using the provisions in this bill. The provisions of
2 16 Code chapter 423B apply to the imposition of a local option
2 17 sales tax under the expedited process with the following

2 18 exceptions:

2 19 1. The bill requires the question of the imposition of a
2 20 local sales and services tax to be submitted to the registered
2 21 voters of a city or to the unincorporated areas of the county
2 22 upon receipt by the county commissioner of elections of a
2 23 motion requesting such submission, adopted by the governing
2 24 body of a city located within the county, or of the county for
2 25 the unincorporated areas of the county. A motion must be
2 26 received by the county commissioner of elections by February
2 27 3, 2009. The bill requires the county commissioner of
2 28 elections, by February 8, 2009, or as soon as practicable
2 29 thereafter, to publish notice of the ballot proposition
2 30 concerning the imposition of the local sales and services tax.
2 31 The expedited process does not allow for the question of the
2 32 imposition of a local sales and services tax to be submitted
2 33 to registered voters pursuant to a petition procedure.

2 34 2. The bill requires the question of the imposition of a
2 35 local sales and services tax to be submitted at an election
3 1 held on March 3, 2009.

3 2 3. The bill requires the imposition date for a local
3 3 option sales tax to be on April 1, 2009.

3 4 4. The bill, for purposes of a local options sales tax
3 5 imposed under the bill, amends a three-year period used for
3 6 purposes of distribution of tax receipts.

3 7 The bill takes effect upon enactment.

3 8 LSB 1746YC 83

3 9 tm/sc/5.1